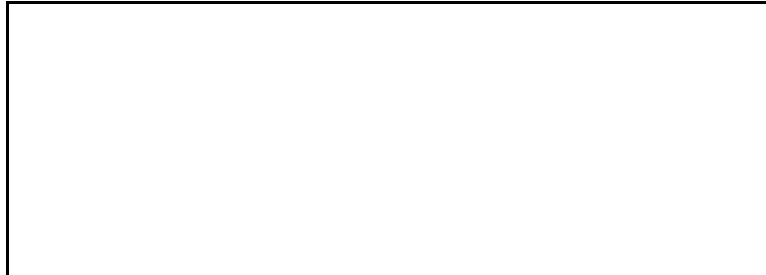


JOSEPH W. TESTA
FRANKLIN COUNTY AUDITOR
PPTX DIVISION, 21ST FL
373 S HIGH STREET
COLUMBUS OH 43215

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2006
FRANKLIN COUNTY
RETURN OF TAXABLE
BUSINESS PROPERTY
TAX FORMS



FRANKLIN COUNTY AUDITOR

JOSEPH W. TESTA
PERSONAL PROPERTY DIVISION

January 2006

Dear Franklin County Business Owner:

This booklet contains the forms needed to file your Franklin County Return of Taxable Business Property Tax for filing year 2006.

New for 2006 is a change in the listed value percentage, an exemption for new purchases of machinery and equipment used in manufacturing, and a new schedule was added. The listed value will decrease from 25% to 18.75% in 2006 and decrease 6.25% per year over the next three (3) years. There is now an exemption for New Machinery and Equipment used in Manufacturing. A new schedule has been added, Schedule 5 to account for this new exemption.

With these new changes, more businesses will fall under the \$10,000 filing requirement and will not be required to file. We are requesting businesses under \$10,000 complete the Form 804 for this filing year and submit it to our office. This form is used for businesses that are not required to file because they are below \$10,000 listed value, no longer hold an active charter; or they are no longer engaged in business in Franklin County. We are requesting this form for our records to clarify why a return was not received.

There are also several new taxing districts added for the 2006 tax year. You will find a complete list of all our taxing districts, county and state codes, and the 2006 tax rates in the back of this booklet. Please double-check your location's taxing district by visiting our website.

We continue striving to improve our website. Included on our site are; current and prior year tax rates, taxing district codes for Franklin County; the Ohio Department of Taxation inter-county codes; instructions for and the ability to search for particular locations to find proper taxing districts; extension filing information; extension request form; Form 804 for businesses with less than \$10,000 listed value; and other useful information. Also available on our website are two on-line classes, Basic Information and Forms Preparation. Each course is approved for 2 CPE and 2 CLE credit hours. Please be sure to visit our website.

If you would like to be added to our e-mail distribution list to receive updates regarding the Personal Property Tax information, Consumer Education Course information, reminder notifications for filing extension requests, and other information, please contact our office by e-mail persprop@franklincountyohio.gov with your request.

If you have any comments or suggestions, please let us know. Your feedback is always welcomed and appreciated.

Sincerely,

A handwritten signature in black ink, appearing to read "Joe Testa".

Joseph W. Testa

Visit our website at www.franklincountyauditor.com

E-mail the Personal Property Tax Division at persprop@co.franklin.oh.us

373 South High Street, 21st Fl. * Columbus, Ohio 43215-6310 * (614) 462-3230

General Information for 2006 Returns

What is personal property? Personal property is every tangible thing that is owned, except real property. Real property is defined as land, growing crops, all buildings, structures, improvements and fixtures on the land.

Who must file? If you are engaged in business in Ohio and have property located in Ohio on Jan. 1 (**and have a total listed value of more than \$10,000**), you must file a return.

What tax return forms should I use? Where do I obtain the forms? Where Those taxpayers with property in only one county must file **form 920, County Return of Taxable Business Property**. Obtain form 920 from the county auditor in whose county the property is located or on the Ohio Department of Taxation's Web site. If property is located in more than one county, **form 945, Inter-County Return of Taxable Business Property**, must be filed. Obtain this form from the tax commissioner or the Department of Taxation's Web site.

When is the return filed? Form 920 is filed between Feb. 15 and April 30. An extension of time to June 15 may be requested from the county auditor in the county where the return is required to be filed. The postmark date does not constitute timely filing of the return unless certified mail or an approved delivery system is used. Otherwise, the return must be **received** by the county auditor on or before the due date to be considered timely filed.

Where is the return filed? Form 920 is filed with the county auditor in the county in which the business is located. Taxpayers located in more than one county must file a combined return (form 945) with the tax commissioner.

What property is taxed? Tangible personal property used in business is taxed. This includes machinery and equipment, furniture and fixtures, small tools, supplies and inventory held for manufacture or resale.

What is the \$10,000 exemption? Each taxpayer is entitled to an exemption not greater than \$10,000 of listed value. This exemption is deducted from the total listed value in the taxing district with the greatest listed value. If there is an excess, the balance is deducted from the district with the next greatest listed value.

How is the tax calculated? The tax is based on the true or market value of the property. In the case of fixed assets, the value is the cost less an allowance for depreciation depending on age. In the case of inventory, the average of the cost of inventory on hand at the end of each month is the value. The values are reduced to taxable or listed values and multiplied by the local tax rate. This tax rate varies according to location and is based on the tax rates for real property.

Which taxing district should I use? Tangible personal property is to be listed in the taxing district where it is physically located on listing date. Refer to your real estate tax bill or visit www.franklincountyauditor.com for taxing district information.

What is true value? The true value of depreciable tangible personal property is its book cost less book depreciation, unless the tax commissioner or a taxpayer using the prescribed prima facie valuation procedure finds that the depreciated book value is greater or less than the true value of such property.

When are the taxes paid? When form 920 is filed, one-half of the total tax must be paid, and the second-half must be paid by Sept. 20. A bill is mailed by the county treasurer to indicate the amount due.

Is there a minimum amount of tax? If the total tax due is less than \$2, then no payment is required. If the total listed value of the return is less than \$10,000, no return is required to be filed.

What if I file after the due date? If the return is filed late, the assessor will add a penalty of up to 50% of the remaining listed value after the full \$10,000 exemption is applied.

What if I make a late payment? Late paid taxes are subject to a 10% late payment penalty and also to interest charges. The interest is applied monthly and is based on the current market rate.

What if my business began after Jan. 1? Taxpayers who begin business after Jan. 1 must file a "new taxpayer return" (form 920NT) within 90 days of beginning business. The amount of tax is prorated according to the number of full months left in the calendar year.

What if my business stops after Jan. 1? If business stops or property is sold after Jan. 1, a full return is still due. However, a return will not be required for the following year.

Are other forms required?

Form 902, Claim for Deduction from Book Value: File this form if the value you claim is less than depreciated book value, as shown on your books and records. This deduction must be reflected in the "true value" as represented on the return schedules and recapitulation of listed value.

Form 913EX, Report of Exempt Personal Property Located in an Enterprise Zone or a Hazardous Substance Reclamation Area: This form is required when an exemption for property located in an enterprise zone is claimed and to calculate the taxable property within a zone.

Form 925, Return of Grains Handled: This form is required to be filed by those taxpayers who handle grain.

Form 937, True Value Computation: This form is required to be filed when using the prescribed true value computation.

Instructions for Listing and Valuing Personal Property

Listing Tangible Personal Property All tangible personal property used in business must be listed and assessed unless specifically exempt. Business is defined as all enterprises, except agriculture, conducted for gain, profit or income, and extends to personal service occupations. Property is to be listed as of the last day of December of the preceding calendar year. If a year end other than Dec. 31 is used for IRS purposes, then that year end must be used for personal property purposes. Use the year ending in the previous calendar year. If you have not been engaged in business in Ohio for 12 months before that year end, then you must use Dec. 31. (Ohio Adm. Code 5703-3-04)

Depreciable Assets Depreciable assets should be listed at their true value, which may be greater or less than their book value as of the taxpayer's listing date. The tax commissioner has prescribed a method of computing the true value to be used in lieu of book value. This method uses composite annual allowances, varying by business. The composite prima facie valuation procedure for use in filing personal property tax returns may be obtained upon request from the tax commissioner. Form 937 is the prescribed form for making this computation.

List in Schedule 2 all assets used in manufacturing or mining. **List in Schedule 4** all other assets, except inventories. **List in Schedule 5** the cost of all manufacturing equipment first used in business after Jan. 1, 2005, and meeting the definition of manufacturing equipment found in R.C. 5711.16.

Exempt Property Includes property used in agriculture, property for which an exempt facility certificate has been applied for or certified exempt, patterns, jigs, dies and drawings not held for sale, construction in progress not capable of use, and registered motor vehicles and aircraft.

Leased Property Must be listed by the owner, regardless of the terms of the lease. If the lessee is obligated to purchase the property, then he is deemed to be the owner, otherwise the lessor is deemed to be the owner. If you lease property to a public utility or an interexchange telecommunications company, contact the Department of Taxation, Property Tax Division, for instructions. Lessees must list all tangible personal property held under lease on tax listing date on tax form 921, Ohio Balance Sheet Exhibit C.

Inventories Ohio law requires inventories of manufacturers and merchants to be listed on the average monthly basis. The average value is determined by dividing the sum of the month-end values in each taxing district by the number of months engaged in business in Ohio in that year. Example: A merchant moving from taxing district "A" to taxing district "B" during the year would report the monthly values for each taxing district separately and divide the total of each by the number of months in business in Ohio. If monthly inventory records are not maintained, a gross profits computation may be used. (Ohio Adm. Code 5703-3-16)

The value of manufacturing inventory must include the costs of raw material, goods-in-process and finished goods. Goods-in-process and finished goods must include all factory burden and overhead costs attributable to the manufacturing facilities and process. Such costs include, but shall not be limited to, indirect labor, insurance, utilities, taxes, transportation, rents and leases, repairs and maintenance, depreciation and amortization. (Ohio Adm. Code 5703-3-27)

The value of merchandising inventory must include the costs to acquire the inventory, taxes and freight. Inventories carried at retail must be restated at cost. Consigned manufacturing or merchandising inventory must be listed by the owner, but inventory consigned to a merchant from outside Ohio must be listed by the merchant.

Inventories of repair and maintenance parts, as well as equipment held as spare parts, are valued at 100% of the cost of the amount on hand at year end reported in Schedule 4, and listed at 18.75%. The supply items of a manufacturer, the costs of which are not absorbed in the cost of the final product, and supply items of all other taxpayers are to be valued at the cost of the amount on hand at year end reported in Schedule 4, and listed at 18.75%. Such inventories include those of mines, quarries, laundries, dry cleaners, contractors, repair shops, garages, etc. This also includes office supplies and supplies used in the normal business activities.

Taxing Districts Property must be listed in the taxing district where it is located. Taxing district names normally consist of a township, city or village, and school district. Cities may have more than one taxing district. If you do not know your taxing district, check your real estate bills, visit our website *, or contact our office.

Line Instructions for Completing Form 920

Taxpayer Identification and Recapitulation

Enter all identification information. Please indicate the taxpayer name as registered with the Ohio secretary of state or with the Franklin County Auditor if only a vendor's license is held. Indicate the type of business organization – if not a corporation, indicate whether it is a sole proprietorship, partnership, joint venture, etc.

Line 1A **Taxing District Number** Enter the correct state taxing district number.

Line 1B **Taxing District Name** Enter the full exact taxing district name (township, city and school district).

Line 2* **Schedule 2** Enter the listed value by taxing district (rounded to the nearest \$10).
**Please note that the listing percentage changed to 18.75%.*

Line 3* **Schedule 3** Enter the listed value by taxing district (rounded to the nearest \$10).
**Please note that the listing percentage changed to 18.75%.*

Line 4* **Schedule 3A** Enter the listed value by taxing district (rounded to the nearest \$10).
**Please note that the listing percentage changed to 18.75%.*

Line 5* **Schedule 4** Enter the listed value by taxing district (rounded to the nearest \$10).
**Please note that the listing percentage changed to 18.75%.*

Line 6 **Total Listed Value** Add the listed values from lines 2, 3, 4 and 5 and enter here. **If the total listed value is less than \$10,000, no return is required.**

Line 7 **\$10,000 Exemption** Enter the allowable exemption by taxing district.

Line 8 **Taxable Value** Subtract the amount on line 7 from the amount on line 6 and enter here.

Line 9 **Tax Rate** Enter the tax rate for the taxing district.

Line 10 **Tax** Multiply the amount on line 8 by the amount on line 9 and enter here. Since tax rates are expressed in dollars per \$1,000 of taxable valuation, you must multiply the "taxable value" on line 8 by the "tax rate" on line 9 and enter it here (i.e., rate of \$65.50 converts to .06550).

Line 11 **Amount Paid With the Return** **Enter the amount paid with return. A minimum of half the total tax must be paid with return.**

Line 12 **Balance** **Enter Balance Due for Each Taxing District**

Line 13 **Schedule 5** Enter the cost of all manufacturing equipment first used in business in Ohio after Jan. 1, 2005, and meeting the definition of manufacturing equipment in RC 5711.19

What's New for 2006

As part of Ohio's tax reform initiative, the state's recently passed budget bill, Am. Sub. H.B. 66 (126th General Assembly), phases out the personal property tax on general business machinery and equipment, inventory, and furniture and fixtures over four years. The list percentages for the phase-out period can be found in Ohio Revised Code (R.C.) 5711.22 and are as follows:

<u>Return Year</u>	<u>List Percentage</u>
2006	18.75%
2007	12.50%
2008	6.25%
2009	0.00%

Additionally, all manufacturing equipment first placed in service in Ohio by a manufacturer on or after Jan. 1, 2005, is immediately exempt. "Manufacturing equipment" includes machinery, equipment, tools, implements and patterns, jigs, dies and drawings used at a manufacturing facility by a manufacturer. A "manufacturing facility" is a facility or portion of a facility used for manufacturing, mining, refining, rectifying or combining different materials with a view to profit. In addition to supplying new definitions for "manufacturing equipment" and "manufacturing facility," R.C. 5711.16, as amended by Am. Sub. H.B. 66, provides definitions for "manufacturer" and "manufacturing inventory." New manufacturing equipment meeting this definition should be listed at 0% of its true value beginning with the 2006 return (R.C. 5711.22).

"Schedule 5" has been added to this form to report only that manufacturing equipment that is exempt as a result of this change. All manufacturing equipment first used in business prior to Jan. 1, 2005 is required to be listed and assessed in Schedule 2.

Note that the new manufacturing definitions apply to property required to be listed in Schedule 2. Only taxpayers meeting the new manufacturing definitions should report the value of manufacturing equipment, placed in service prior to Jan. 1, 2005, in Schedule 2. All other equipment should be reported in Schedule 4.

Am. Sub. H.B. 66 also phases out the grain handling tax. For the 2006 form 925, Return of Grains Handled return, the tax rate for grain handling is lowered to 1/4 mill per bushel for wheat and flax, and 1 / 1/8 mill for all other grains handled. No return is due in 2007 or any year thereafter.

Am. Sub. H.B. 66 changed the method used to calculate the interest rate applied to personal property tax underpayments and overpayments, effective July 1, 2005. Previously, the interest rate was equal to the federal short-term rate plus 3%. Under revised law, the interest rate will be equal to the federal short-term rate without any adjustment.

Visit our website www.franklincountyauditor.com

County Return of Taxable Business Property

For accounting period _____ to _____ 2005

Taxpayer name _____
(If corporation, LP or LLC, as registered with the Ohio secretary of state)
Taxpayer address _____
Doing business as (DBA) _____
Physical location of taxable property _____
Date business started in Ohio _____
Description of business _____

File No. _____

County Auditor's
Received Stamp

**Time Extension
Permit**

No. _____ granted

to _____ 2006

Ohio charter/registration number _____ Federal employer identification number _____ NAICS code number _____
Date incorporated or qualified in Ohio _____ Social security number _____ Ohio vendor's license number _____

Type of business: Corporation ☐ Partnership ☐ LP ☐ LLC ☐ Sole proprietor ☐ Other ☐

Filing includes: Form 902 ☐ Form 913EX ☐ Consolidated ☐ (submit list of company names)

1A. State taxing district number																			
1B. Taxing district name (township, city and school district)																			
2. Schedule 2 (nearest \$10)																			
3. Schedule 3 (nearest \$10)																			
4. Schedule 3A (nearest \$10)																			
5. Schedule 4 (nearest \$10)																			
6. Total Listed Value																			
7. \$10,000 exemption																			
8. Taxable Value																			
9. Tax rate																			
10. Tax																			
11. Amount paid with return																			
12. Balance																			
13. Schedule 5																			

File this return with the Franklin County Auditor, Joseph W. Testa, Personal Property Tax Division, 373 S High St, 21st Fl, Columbus OH 43215 between February 15th and April 30th. Attach check made payable to the Franklin County Treasurer for at least one-half of tax. If total listed value (line 6) is less than \$10,000, no return is required. No payment is required if the total tax due is under \$2.

☐ **By checking this box, assessments and bills associated with this return will be mailed to the tax representative named below. A letter from the taxpayer authorizing this action must also accompany this return.**

Declaration

I/we declare under penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me/us and to the best of my/our knowledge and belief is a true, correct and complete return and report.

Tax preparer/tax representative _____ Date _____

Address _____

Phone number _____ Email Address _____

Signature of taxpayer _____ Title _____ Date _____

Name of taxpayer (please print) _____ Date _____

Phone number _____ Email Address _____

Schedule 2 – Manufacturing Machinery and Equipment. List at 18.75% machinery first used in business in Ohio before Jan. 1, 2005, that is used in manufacturing or mining. If the value of equipment is based on other than book value, attach details of the computation.

Taxing District	Description	True Value	%	Listed Value
			18.75	
			18.75	
			18.75	
			18.75	
			18.75	
			18.75	
			18.75	
Total (carry listed value by taxing district to line 2 on front of return)				

Schedule 4 – Furniture, Fixtures, Machinery and Equipment and Supplies Not Used in Manufacturing. List at 18.75% furniture, fixtures, machinery and equipment, supplies, small tools and repair parts used in laundries, dry cleaning, towel and linen supply, stone and gravel plants, radio and television broadcasting, and any other business not constituting manufacturing, and also inventories of other than a manufacturer or merchant and all domestic animals not used in agriculture. List property used by public utility companies, and other property used in generating and distributing electricity to others at the listing percentage for that type of property. Contact the Property Tax Division for instructions. If the value is based on other than book value, attach details of the computation.

Taxing District	Description	True Value	%	Listed Value
			18.75	
			18.75	
			18.75	
			18.75	
			18.75	
			18.75	
			18.75	
Total (carry listed value by taxing district to line 5 on front of return)				

Schedule 5 – New Investment Manufacturing Equipment. List by taxing district and cost all manufacturing equipment first used in business in Ohio after Jan. 1, 2005. See R.C. 5711.16 for a complete definition of a manufacturer, manufacturing equipment and manufacturing facility to determine if you qualify to list this equipment here or in Schedule 2.

Taxing District	Description	Date First Used in Business in Ohio	Cost
Total 2005 qualifying costs (carry cost by taxing district to line 13 on front of return)			
Qualifying costs reported in prior years			
Total (carry total cost to line 8c on form 921)			

Schedule 3

Taxpayer Name/Business Name _____

Federal Identification Number/Social Security Number _____

Schedule 3 – Manufacturing Inventories – List at 18.75% of average value all inventories of raw materials, works in process and finished goods used in manufacturing or refining. Finished goods removed from the county of manufacture and inventory held for sale by a merchant must be listed in Schedule 3A. List property separately by the county and taxing district. Use the county number and correct name and number of the taxing district. **Round listed values to the nearest \$10 and carry forward to line 3. Ohio law requires monthly inventories to be listed.**

Source of Values Listed	Method of Valuing Inventories Listed			
Perpetual inventory _____	FIFO cost _____	LIFO cost _____		
Physical inventory _____	Standard cost _____	Other _____		
Gross profits method _____	Book Adjustments	Date	Amount	DR/CR
Dates physicals taken _____	Book to physical			
_____	LIFO reserve			
Net sales \$ _____	Other reserves			

County No.				
Taxing District Name & Number				
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total Values				
Average Value				
List @ 18.75%				

County Return of Taxable Business Property
Schedule 3

Schedule 3A

Taxpayer Name/Business Name _____

Federal Identification Number/Social Security Number _____

Schedule 3A – Merchandising Inventories – List at 18.75% of average value all inventories held for resale and finished goods removed from the county of manufacture. Inventories carried at retail value must be restated at cost. List property separately by the county and taxing district. Use the county number and correct name and number of the taxing district. **Round listed values to the nearest \$10 and carry forward to line 4. Ohio law requires monthly inventories to be listed.**

Source of Values Listed	Method of Valuing Inventories Listed			
Perpetual inventory _____	FIFO cost _____	LIFO cost _____		
Physical inventory _____	Standard cost _____	Other _____		
Gross profits method _____	Book Adjustments	Date	Amount	DR/CR
Dates physicals taken _____	Book to physical			
	LIFO reserve			
Net sales \$ _____	Other reserves			

County No.				
Taxing District Name & Number				
January				
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Total Values				
Average Value				
List @ 18.75%				

County Return of Taxable Business Property
Schedule 3

Ohio Balance Sheet

Required to be filed with tax form 920

Name _____ FEIN/social security number _____

Balance sheet as of _____ 2005

Assets		Within Ohio Net Book Values	Total Net Book Values
1. Cash and deposits			
2. Notes and accounts receivable			
3. Inventories			
A) Manufacturing			
B) Merchandising			
C) Supplies – manufacturing			
D) Supplies – other			
E) Consigned			
F) Agricultural machinery and equipment (merchandise)			
G) Exempted inventory (including foreign trade zone)			
H) Other inventory			
4. Investments			
5. Land			
6. Buildings	Ohio Cost		
A) Taxed as real estate			
B) Taxed as personal property			
7. Leasehold improvements			
A) Taxed as real estate			
B) Taxed as personal property			
8. Machinery and equipment			
A) Taxed as real estate			
B) Taxed as personal property			
C) Exempt manufacturing equipment H.B. 66			
9. Furniture and fixtures			
10. Personal property leased to others			
A) Taxable			
B) Nontaxable			
11. Capitalized leases			
12. Exempt personal property located in an enterprise zone (attach form 913EX) or a hazardous substance reclamation area			
13. Certified exempt facilities			
14. Patterns, jigs, dies and drawings			
15. Construction in progress			
A) Real property			
B) Personal property capable of use			
C) Personal property not capable of use			
16. Small tools			
17. Vehicles and aircraft			
A) Registered or licensed			
B) Other			
18. Other assets			
19. Total assets			
Liabilities and Net Worth			
20. Notes, accounts payable, bonds and mortgages			
21. Accrued expenses			
22. Other liabilities, deferred credits			
23. Preferred stock			
24. Common stock			
25. Additional paid-in capital			
26. Retained earnings			
27. Appropriated earnings			
28. Owner's capital			
29. Other			
30. Total liabilities and net worth			

2006 Exhibits for Balance Sheet Reconciliation and Leased Property/Consigned Inventory

Exhibit A – Reconciliation of Balance Sheet Line Numbers 3, 8B, 9, 10, 13, 15B and 16

B/S Line No.	Book Value	Value Returned	Difference	Reconcile Differences

Exhibit B

Please provide a brief description of leasehold improvements and machinery and equipment taxed as real (lines 7A and 8A).

B/S Line No.	Itemization	Amount

Exhibit C – Leased Property

List all tangible personal property held under lease on tax listing day.

Name and Address of Property Owner	Lease: Start Date	Lease: Ending Date	Type of Property	Gross Annual Rental

Exhibit D – Inventory Held Under Bailment, Consignment, Contract Agreement

List all inventories held on consignment or as bailment, or under contract, and in your possession during the reporting period and not listed in this return.

Name and Address of Inventory Owner	Inventory Type (Mfg or Mer)	Inventory Location Address	Estimated Average Value

True Value Computation

Form 937, True Value Computation, provides for assembling the data necessary to determine the aggregate true value of tangible personal property. A separate computation is necessary for each taxing district involved and, within a given taxing district, for each business activity assigned a different class.

Costs of taxable property at the end of the previous year are to be shown by year of acquisition (column 1, column 2). Additions, disposals and transfers occurring during the year are to be entered at cost, opposite the year in which they were acquired (column 3, column 4). The resulting costs remaining at year-end are then listed (column 5); their total must equal the beginning-of-year total plus additions and transfers in, less disposals and transfers out. The valuation percentages for the specified class are then copied into place (column 6). Each year-end cost is then multiplied by the corresponding valuation percentage (column 7). The column total is the true value and should be carried to the appropriate schedule (Schedule 2 or 4) in the tax return.

Column (5) totals must reconcile with ledger accounts, except that property written off the records but still physically on hand must be included in the computation; property disposed of but not written off the records should be deducted; and any costs that are to be included as full costs may not have been

capitalized on the ledger account. These exceptions should be separately identified in the computation. Cost for nontaxable property such as registered motor vehicles, licensed aircraft, property taxed as real estate or certified pollution control facilities should not be included.

Full costs must be shown. Cost must include inbound freight, millwrighting, overhead, investment credits, assembly and installation labor, material and expenses, and sales and use taxes. Premium pay and payroll taxes are includible in labor costs. Costs may not be reduced by trade-in allowances. Cost of major overhauls are to be treated as capitalized and listed as acquisitions in the year in which they occur. Form 937 or a facsimile is required to be filed with the tax return.

Listed below are the valuation percentages for the six class lives. For assets used in manufacturing, listed in Schedule 2, Class V is the most common class. Assets used in retail trade, nonmanufacturing activities and general office equipment listed in schedule 4, are most often valued using Class III. To determine the prescribed class life for your business activity(s), consult the department's publication "True Value of Tangible Personal Property." The smallest percentage in each class determines the minimum acceptable value so long as the property is held for use in business.

Age	Stand-Alone Computers	Class I	Class II	Class III	Class IV	Class V	Class VI
1	75.0	90.0	92.0	93.2	93.9	94.3	94.4
2	60.0	63.3	76.3	82.8	86.3	88.1	88.9
3	45.0	44.0	60.6	72.4	78.7	81.8	83.3
4	30.0	32.0	46.1	62.0	71.1	75.6	77.8
5	15.0	20.0	37.9	51.5	63.5	69.3	72.2
6	15.0	20.0	29.8	42.2	55.8	63.1	66.7
7	15.0	20.0	21.6	36.3	48.2	56.9	61.1
8			20.0	30.5	40.6	50.6	55.6
9			20.0	24.6	35.4	44.4	50.0
10			20.0	18.8	31.1	38.2	44.4
11				18.8	26.8	32.8	38.9
12				18.8	22.5	29.5	33.3
13					18.3	26.2	28.9
14					17.4	22.9	26.2
15					17.4	19.6	23.5
16					17.4	16.3	20.8
17						16.3	18.1
18						16.3	15.4
19							15.4
20+							15.4

Composite Group – Life Ranges			
Class	At Least	Less Than	
I		6.0 yrs.	
II	6.0 yrs.	8.4 "	
III	8.4 "	11.6 "	
IV	11.6 "	14.8 "	
V	14.8 "	17.2 "	
VI	17.2 "		

Note: Personal property leased to a public utility in Ohio must be valued the same as if owned by the public utility. Please contact the department for the appropriate valuation method.

Class _____ Return Year **2006**

Totals

List @ 18.75 %

BUSINESS ACTIVITIES AND COMPOSITE GROUP-LIFE CLASSES

The business activities set forth below were originally based on the federal government's standard industrial classification (SIC) divisions that were general in nature. These general business activity divisions are now categorized and presented in a manner similar to the North American Industry Classification System (NAICS) sectors currently employed by the federal government.

NAICS takes the original SIC divisions and expands those division classifications to include emerging industries, service industries and industries engaged in advanced technologies. NAICS also provides greater detail about the various activities that comprise each general business activity sector. The general business activity sector under NAICS combines North American industries with identical or similar production processes in an effort to produce a common industry classification definition for use by the United States, Canada and Mexico. These classifications could change based on economic conditions. **Changes in the NAICS sector classifications do not necessarily constitute a change in the composite group life class of personal property used in a particular business activity. The way the personal property is used within the business activity will still determine the composite group life class to be used in arriving at the true value.** If you are not sure which business activity applies to you, or if your activity is unique and is not listed, contact the Personal Property Tax Division for clarification or guidance.

The listing of certain business activities is not intended as a presumption of taxability nor are the major classification headings reflective of the proper schedule in which the property is to be listed in the tax return.

Business Activity (NAICS Code)

Class

Agriculture, Forestry and Fishing (111-114)

Growing crops, raising and keeping animals and fowl, agricultural and horticultural services III
Commercial fishing, fish hatcheries, hunting, trapping and game propagation III

Amusement and Recreational Services (711, 713)

Auditoriums, concert halls, stadiums and motion picture theaters, including drive-in theaters III
Dance halls and studios, theatrical producers and services, music groups, actors, entertainment groups III
Bowling alleys, billiard and pool establishments III
Commercial sports, golf courses, amusement parks and rides, membership sports and recreation clubs, swimming pools and beaches, riding schools, carnivals, expositions, boat liveries, shooting galleries III
Coin-operated or token-operated amusement and entertainment devices I

Automotive Services (811)

Vehicle leasing, parking, towing, rebuilding and repair, diagnostic centers and related services III
Car and truck washes I

Business Services (491, 492, 518, 519, 532, 561)

Advertising agencies III
Advertising, outdoor signs (Sign manufacturing – See “Miscellaneous Manufacturing”) I
Miscellaneous advertising: Aerial; direct mail; circular, handbill and sample distribution; transit cards III
Credit reporting, adjustment and collection agencies III
Mailing, reproduction, commercial art photography, stenographic service, blueprinting, photostating, photocopying III
Building services, janitorial and maintenance, painting III
Cold storage, food locker rental IV
News syndicates, wire services III
Employment and temporary help service III

Data-processing services: Computer programming, systems design and other software services, data processing, leasing machine time:
Computers and related equipment only *Special Class Life

Leasing services: There is no single class applicable to the business of leasing; rather, the activity in which the lessee uses the leased property determines the appropriate class.

Rental services: Short-term rentals, as of construction, concession, banquet and meeting equipment, portable sanitary facilities, power tools, etc. I

Miscellaneous services: Research and development laboratories; management, consulting and public relations services; detective agencies, protective services; photo finishing; trading stamp services; testing laboratories, bondsmen; bottle exchanges; drafting services; interior design; notaries public; packaging and labeling services; telephone message service; auctioneering; landscaping and grounds maintenance, tree trimming, etc III

Chemicals and Allied Products (325)

Manufacturing basic chemicals such as acids, alkalis, salts, organic and inorganic chemicals; chemical products for further manufacture such as plastic materials and synthetic resins, rubber and fibers, including petrochemical processing beyond petroleum refining; finished adhesives, explosives, and compressed, liquid and solid industrial and specialty gases – except finished rubber and plastics products, natural gas products or byproducts V

Communications (515, 517)

Radio and television broadcasting, cablevision, satellite communication services III

Construction (236-238)

General building, marine and heavy construction I
Special trade contractors I
Water well drilling I

Electric, Gas and Sanitary Services (Other Than Public Utilities) (221, 562)

Electric generation and distribution VI
Production and distribution of natural gas, mixed, manufactured or liquefied petroleum gas VI
Water gathering, treatment and distribution and waste-water treatment VI
Steam production and distribution VI

* Only applies to returns filed after 2002.

Fabricated Metal Products (332)

Manufacturing from refined or cast ferrous or nonferrous metals; cans, tinware, hardware, structural metal products, plate work, sheet-metal work, prefabricated buildings and components, screw machine products, castings, forgings and stampings, coating and plating, ordinance and accessories, ammunition, small arms, valves, pipe fittings, wire products, foil and leaf, and custom specialty products V

Finance, Insurance and Real Estate (521-525, 531, 533, 551)

Banking, savings and lending institutions, business and personal credit institutions; security brokers, dealers and services; exchanges III
Insurance underwriters (all risks), agents and brokers III
Real estate operators, lessors, agents, managers, title abstracters, subdividers and developers III
Holding and investment company offices; trusts III

Food and Food Products (311, 312)

Meat: *Slaughtering*

Meat packing, curing, making sausage and other prepared meats III
Poultry and small game: slaughtering, dressing III
Slaughtering, preparing, packaging animal foods, including pet foods V
Dairy products: Processing butter, cheese, milk, ice cream, etc. IV
Fruits and vegetables: Canning, preserving, pickling, drying, freezing; making soups, preserves, sauces and seasonings, salad dressings and other specialties V
Seafoods: Canning, curing, freezing fish and seafoods V
Grain mill products: Milling flour, rice, corn, etc.; making blended flour, animal and fowl feeds, pet foods VI
Making cereal breakfast foods IV
Grain handling, processing and storage facilities (see "Wholesale and Retail Trade")
Bakery products: Making bread, pastries, chips, cake mixes, etc. IV
Sugar: Refining cane, beet and maple sugar and syrups VI
Confections: Making candy, etc. IV
Fats and oils: Cottonseed, soybean and vegetable oil milling; rendering, processing animal and marine fats and oils, making shortening, table oils, etc., except margarine VI
Manufacturing margarine IV
Alcoholic beverages: Brewing, distilling, rectifying, blending, packaging V
Soft drinks: Preparing, bottling, canning soft drinks, carbonated waters, flavoring extracts and syrups IV
Miscellaneous food preparations: Roasted coffee, instant coffee, noodles, refined salt, chewing gum, manufactured ice IV

General Activities

General administrative activities involving the use of desks, files, typewriters, calculators, adding and accounting machines, communications equipment, fax machines, cellular telephones, pagers, copiers and duplicating equipment, security systems, and other office furniture, fixtures and equipment III

Leather and Leather Products (316)

Tanning, curing, finishing hides and skins; processing fur pelts; manufacturing finished leather products such as footwear, belting apparel, luggage and similar leather goods V

Lodging Places (721)

Hotels, motels, rooming houses, tourist courts, camps, parks and membership lodging places III

Lumber, Wood Products and Furniture (321, 337)

Logging, sawing dimensional stock from logs, chipping, permanent or portable mills III
Manufacturing finished lumber, plywood, hardboard, flooring, veneers, furniture and other wood products, including wooden matches V

Manufacturing Machinery (333-335)

Manufacturing and assembly of engines, metalworking machinery and machine tool accessories, turbines, farm machinery, construction and mining machinery, materials handling machinery, food products machinery, textile machinery, woodworking machinery, paper industries machinery, compressors, pumps, bearings, blowers, industrial patterns, process furnaces and ovens, office machines, and refrigeration and service industry machines – except electrical machinery and transportation equipment V
Manufacturing and assembly of electrical test and distributing equipment, electrical industrial apparatus (motors, generators, etc.), household appliances, electric lighting and wiring equipment, batteries and ignition systems V
Manufacturing and assembly of electronic communication, detection, guidance, control radiation, computation, test and navigation equipment and components V

Membership Organizations (813)

Business, professional, labor union, civic, social, fraternal, political, religious organizations, farm bureaus and granges III

Mining (211-213)

Metal mining, coal mining, quarrying of nonmetallic minerals (including sand, gravel, stone, clay and salt) and milling, beneficiation and other primary preparation IV

Petroleum and natural gas:

Geophysical and exploratory operations III
Drilling of oil and gas wells II
Field services, such as cleaning, fracturing, chemical treatment, cementing and perforating well casings, plugging and abandoning wells III

Miscellaneous Manufacturing (339)

Manufacturing jewelry, musical instruments, toys and sporting goods, pens and pencils, office and art supplies, advertising signs, waste reduction; processing motion picture, television, commercial or noncommercial film; reproducing phonograph records and prerecorded tapes; hard-surface floor coverings, etc. V
Manufacturing burial caskets and vaults V

Motion Picture and Recording Studios (512)

Motion picture and tape production (except processing), studio property, picture distribution, film exchanges and rentals, film libraries; recording studios, except reproduction III

Museums (712)

Museums, art galleries, arboreta, botanical and zoological gardens III

Paper and Allied Products (322)

Manufacturing pulps, paper and paperboard VI

Manufacturing converted papers, pressed and molded pulp goods, paper bags, boxes, envelopes, fiber cans, tubes and drums, paper matches V

Manufacturing asphalted paper and fiber insulation VI

Personal Services (532, 541, 561, 812)

Laundry, cleaning and garment services: Dry cleaning and pressing plants or shops; towel and linen supply; rug, carpet and upholstery

cleaning; commercial laundries, including diaper service IV

Laundries and dry cleaning – coin-operated I

Photographic studios (for photo finishing, see “Business Services – Misc.”) III

Beauty shops, barber shops III

Shoe repair, shoeshine and hat-cleaning shops III

Funeral service, including crematories III

Rental services; Short-term rentals, as of apparel, small tools, home and garden tools, lockers (except cold storage), household goods, health and recreation equipment, etc. I

Miscellaneous services: Baths, health clubs, porter service, dating or escort service, check rooms, travel agencies, tax return preparation service, etc. III

Petroleum Refining (324)

Distillation, fractionation and catalytic cracking of crude petroleum into gasoline, kerosenes, distillate and residual fuel oils, lubricants; manufacture of asphalt, carbon black:

Refining equipment, fixed or portable asphalt batch plants IV

Bulk storage facilities VI

Primary Metals (331)

Smelting, reducing, refining and alloying of ferrous and nonferrous metals from ore, pig, scrap or slag; rolling, drawing and alloying of metals; manufacturing nails, spikes, structural shapes, castings, tubing, wire and cable:

Ferrous metals VI

Nonferrous metals V

Printing and Publishing (323, 511, 516)

Printing by letterpress, lithography, gravure or screen; bookbinding, typesetting and phototypesetting, engraving and photograving, electrotyping and other trade services; publication of newspapers, books, periodicals..... IV

Reproduction services: See “Business Services”

Professional, Scientific, Controlling, Measuring and Optical Instruments (339)

Manufacturing mechanical measuring, engineering, laboratory and scientific research instruments; optical instruments; surgical, medical and dental instruments and equipment; ophthalmic equipment; photographic and photocopy equipment; watches and clocks V

Professional Services (541, 611, 621-624)

Health services: Doctors, dentists, optometrists, etc.; hospitals, clinics, nursing homes, medical and dental laboratories, and

miscellaneous medical services III

Legal services III

Educational services, schools, colleges, institutes..... III

Social services, job training, day-care services, etc. III

Engineering, architectural and surveying services; accounting, auditing and bookkeeping services; free-lance authors, lecturers, artists, etc. III

Repair Services (811)

Household appliance and industrial equipment repair; watch, clock and jewelry repair; reupholstery and furniture repair; welding repair;

armature rewinding; bicycle, leather goods, lock and gun, musical instrument and business equipment repair; septic tank and furnace cleaning; sandblasting and steam cleaning; knife sharpening; taxidermy, etc. III

Rubber and Plastics Products (326)

Manufacturing products from natural, synthetic or reclaimed rubber such as tires, tubes, footwear, heels and soles, mechanical rubber goods, flooring and rubber sundries; recapping, retreading and rebuilding tires; manufacturing finished plastics products and molding

of primary plastics for the trade IV

Stone, Clay, Glass and Concrete Products (327)

Manufacturing stone and clay products: brick, tile and pipe, pottery, vitreous china, plumbing fixtures, earthenware, ceramic insulating materials, cut and finished stone VI

Glass: Manufacturing flat, blown or pressed glass products such as plate, safety and window glass, containers, glassware, fiberglass, optical lenses V

Manufacturing cement VI

Manufacturing ready-mix concrete, cement products and concrete products, including block, pipe and prefabricated shapes IV

Cement mixers on truck I

Gypsum and plaster products VI

Abrasive, asbestos and other nonmetallic mineral products VI

Textile Products (313-315)

Manufacturing spun, woven, knit or processed yarns and fabrics from natural or synthetic fibers, including finishing and dyeing, cutting and sewing woven fabrics; manufacturing apparel and accessories, mattresses, carpets, rugs, pads, sheets, felt goods, lace goods,

cordage and twine, curtains and draperies, textile bags, fur goods, etc. VI

Tobacco Products (312)

Manufacturing cigarettes, cigars, smoking and chewing tobacco, snuff VI

Transportation (481-488)

Transportation equipment, including forklifts and other non-licensed vehicles used in conjunction with business activities elsewhere specified

shall be included in the class designated for that activity. Transportation equipment used in the business of commercial or contract carrying of passengers, freight or commodities.

Locomotives and railroad cars	VI
Motor vehicles, service facilities and terminals	III
Barges, river and business craft, float wharves, loading and unloading equipment	VI
Aircraft, hangar and service facilities and ground equipment	III
Pipelines, pipe and conveyors for carrying petroleum, gas or other products, including trunk lines and storage facilities	VI

Transportation Equipment (336)

Manufacturing and assembling of automobiles, trucks, trailers, motor homes, buses, military vehicles, motorcycles, bicycles and other recreational and pleasure vehicles:

Manufacturing and assembly of engines, power trains, frames, bodies and other component parts, not otherwise listed.	V
Assembly of finished vehicles	IV
Manufacturing aircraft, space craft, rockets, missiles, power units; and assembly of components	V
Ship and boat building, repair and conversion	VI
Building and rebuilding railroad locomotives, railroad cars and street railway cars	VI

Videotape Rental (532)

Videotapes held for rental, 50%, 30%, 20% for the first, second, third years, 20% thereafter.

Wholesale and Retail Trade (421-425, 441-448, 451-454, 493, 722)

Property included in these activities includes all property, unless otherwise specified, used in the retail or wholesale business such as store fixtures, shelving, display cases, storage areas, point-of-sale equipment (scanners, microprocessors, terminals, cash registers, and cables and wires), bascart, leasehold improvements.

Dealers at wholesale and retail in durable and non-durable goods, including eating and drinking places, carryouts, pizzerias, fast-food places, caterers and institutional food service, mail-order houses, scrap metal and waste material dealers, and others not elsewhere classified

Petroleum bulk stations and terminals

Gasoline service stations

Pumps and mechanical equipment

Store furniture and fixtures, mini-market furniture and fixtures, coolers, display fixtures

Tanks, canopies

Grain handling, processing and storage facilities

Merchandise, food and beverage vending machines

Warehousing

ADMINISTRATION OF THE PERSONAL PROPERTY TAX

State of Ohio Department of Taxation

P.O. Box 530, Columbus, OH 43216-0530, 1-888-644-6778

Each county auditor places on their county's general tax list the values presented by each single county taxpayer as filed on the annual returns, and the inter-county values preliminarily assessed by the tax commissioner. A duplicate of this list is presented to the respective county treasurer for the preparation and mailing of tax bills, and the subsequent collections.

Preliminarily assessed values of general business personal property are determined by the taxpayer, based upon requirements of the Ohio Revised Code, Ohio Administrative Code, and the directives and guidelines prescribed by the tax commissioner. Businesses with taxable personal property in one Ohio county file a County Return of Taxable Business Property, form 920, with the respective county auditor. Businesses with taxable personal property in more than one county file an Inter-County Return of Taxable Business Property, form 945, with the tax commissioner.

Personal property tax collections are distributed by the county auditor to the local jurisdictions, e.g., county governments, municipalities, townships, school districts and special districts according to the allocated value times the total millage levied by each jurisdiction. Approximately 70% of the collected revenue is allocated to primary and secondary education.

In completing a Return of Taxable Business Property you are required to disclose the valuation methods used for determining "true value" of your personal property. Disclosure of valuation methods used should not be construed as "prima facie" acceptance by the tax commissioner of their use.

The tax commissioner is also responsible for assessing all unreported personal property and auditing the preliminary assessments to determine that taxable property values are based upon "true value in money."

If you discover an error after filing a Return of Taxable Business Property, an Application for Final Assessment may be filed with the tax commissioner to initiate a review of the values assessed.

Common questions and answers are contained in the following pages of this booklet. If you need further assistance, please call or visit your local county auditor, or call or visit one of the district offices of the Ohio Department of Taxation.

Visit the department's Web site at tax.ohio.gov.

Telephone assistance is provided for the hearing impaired through the Ohio Relay Service (ORS). TTY/TDD users may contact county auditors or the tax department's Taxpayer Service Centers by contacting ORS operators at 1-800-750-0750. All other telephone inquiries should be directed to 1-888-644-6778.

FRANKLIN COUNTY

2006 PERSONAL PROPERTY TAX RATES

District #	Name	Tax Rate Per \$1,000
<u>945 920 (filing 945 use 4 digit, 920 use 3 digit)</u>		
0010 010	CITY OF COLUMBUS	90.25
0140 020	CITY OF BEXLEY	134.74
0150 025	CITY OF GAH-GAH. JEFF CSD	94.98
0155 026	COLUMBUS CSD	100.21
0425 027	JEFFERSON TWP-GAHANNA CSD	94.09
0160 030	CITY OF GRANDVIEW HGTS	135.12
0165 035	COLUMBUS CSD	97.81
0170 040	CITY OF GROVE CITY	107.51
0655 042	PLEASANT TWP – SOUTHWEST CSD	88.11
0180 050	CITY OF HILLIARD	113.38
0185 051	WASH TWP-DUBLIN CSD	109.73
0187 052	WASH TWP-HILLIARD CSD	110.37
0295 053	BROWN TWP-HILLIARD CSD	108.68
0553 054	NORWICH TWP-DUBLIN CSD	112.74
0190 060	CITY OF REYNOLDSBURG	99.29
0199 061	TRURO TWP-LICKING HGTS LSD	89.49
0195 067	JEFF. TWP-LICKING HGTS LSD	82.80
0198 068	JEFF. TWP-REYNOLDSBURG CSD	92.15
0200 070	CITY OF UPPER ARLINGTON	123.06
0205 072	COLUMBUS CSD	93.65
0210 075	DUBLIN CSD	100.18
0220 080	CITY OF WESTERVILLE	104.52
0285 081	BLENDON TWP-WESTERVILLE CSD ..	105.12
0230 090	CITY OF WHITEHALL	89.47
0240 100	CITY OF WORTHINGTON	109.97
0250 110	BLENDON TOWNSHIP	111.57
0255 111	CITY OF COLS-WESTERVILLE CSD	90.29
0270 112	PLAIN LSD	105.54
0280 113	MINERVA PARK CORP.	103.24
0260 115	COLUMBUS CSD	112.13
0290 120	BROWN TOWNSHIP	107.08
0297 125	COLUMBUS-HILLIARD CSD	108.68
0300 130	CLINTON TOWNSHIP	118.25
0310 140	FRANKLIN TOWNSHIP	101.16
0320 141	COLUMBUS CSD	105.16
0330 142	HILLIARD CSD	112.33
0340 143	MARBLE CLIFF CORP.	124.77
0350 144	VALYVIEW CORP	111.94
0315 146	CITY OF COLS-SOUTHWSTRN CSD	86.55
0360 150	HAMILTON TOWNSHIP	94.01
0370 151	LOCKBOURNE CORP.	96.51
0380 152	OBETZ CORP.	95.71
0390 153	OBETZ CORP-GRVPT MAD. LSD	92.74
0395 154	GROVEPORT CORP-HAMILTON LSD	95.41
0400 160	JACKSON TOWNSHIP	103.31
0410 161	URBANCREST CORP.	103.91
0415 165	COLUMBUS-SOUTHWESTERN CSD	105.26
0420 170	JEFFERSON TOWNSHIP	92.09
0430 171	LICKING HTS. LSD-LICKING	82.35
0440 172	REYNOLDSBURG CSD	92.15
0423 173	CITY OF COLS – GAH. JEFF CSD	94.09

District #	Name	Tax Rate Per \$1,000
<u>945 920 (filing 945 use 4 digit, 920 use 3 digit)</u>		
0435 175	CITY OF COLS-LICKING HEIGHTS	83.70
0450 180	MADISON TOWNSHIP	97.04
0460 181	CANAL WINCHESTER LSD	105.69
0480 182	TEAYS VALLEY LSD-PICKAWAY	73.44
0470 183	PICKERINGTON LSD-FAIRFIELD	119.29
0490 184	CANAL WINCHESTER CORP.	107.09
0500 185	GROVEPORT CORP.	97.84
0510 186	OBETZ CORP.	98.14
0515 187	PICKERINGTON CORP.	126.49
0518 188	LITHOPOLIS CORP.	110.99
0505 189	CANAL WINCH-GRVPT MAD LSD	98.44
0520 190	MIFFLIN TOWNSHIP	109.91
0530 191	GAHANNA-JEFFERSON CSD	104.68
0550 200	NORWICH TOWNSHIP	115.88
0555 201	DUBLIN CSD	115.24
0560 203	CITY OF COLUMBUS-HILLIARD CSD ..	113.48
0570 210	PERRY TOWNSHIP	134.92
0585 212	DUBLIN CSD	112.04
0600 213	WORTHINGTON CSD	124.87
0580 216	COLUMBUS CSD	105.51
0575 218	COLUMBUS-DUBLIN CSD	102.28
0605 219	CITY OF COLS-WORTHINGTON CSD ..	115.12
0620 220	PLAIN TOWNSHIP	93.79
0630 221	WESTERVILLE CSD	101.54
0640 222	NEW ALBANY CORP.	93.78
0645 223	NEW ALBANY – COLUMBUS CSD	102.09
0625 226	CITY OF COLS-PLAIN LSD	93.79
0633 227	CITY OF COLS.-WESTERVILLE CSD	100.52
0650 230	PLEASANT TOWNSHIP	101.81
0660 232	MADISON PLAINS LSD-MADISON	86.09
0680 234	HARRISBURG CORP.	102.41
0690 240	PRAIRIE TOWNSHIP	101.31
0700 241	HILLIARD CSD	112.48
0705 245	CITY OF COLUMBUS-HILLIARD CSD ..	114.08
0695 246	CITY OF COLS-SOUTHWESTERN CSD ..	105.71
0720 250	SHARON TOWNSHIP	129.97
0750 252	WESTERVILLE CSD	110.05
0760 253	RIVERLEA CORP.	116.47
0730 254	COLUMBUS CSD	110.61
0725 255	CITY OF COLS-WORTHINGTON CSD ..	109.62
0770 260	TRURO TOWNSHIP	91.89
0780 261	COLUMBUS CSD	103.76
0800 263	REYNOLDSBURG CSD	98.59
0810 264	BRICE CORP.	95.09
0820 270	WASHINGTON TOWNSHIP	113.63
0830 271	JONATHAN ALDER LSD-MADISON	77.53
0840 272	HILLIARD CSD	114.27
0850 273	CITY OF DUB.-DUBLIN CSD	111.08
0860 274	CITY OF DUB.-HILLIARD CSD	111.72
0855 275	CITY OF DUB.-JONATHAN ALDER LSD ..	74.98
0845 277	CITY OF COLUMBUS-HILLIARD CSD ..	111.47

City of Columbus – Other School Districts continued on next page.

FRANKLIN COUNTY 2006 PERSONAL PROPERTY TAX RATES

(Continued)

CITY OF COLUMBUS-OTHER SCHOOL DISTRICTS

District #	Name	Tax Rate Per \$1,000
<u>945 920 (filing 945 use 4 digit, 920 use 3 digit)</u>		
0257 410	BLENDON TWP-COLUMBUS CSD	90.25
0305 420	CLINTON TWP-COLUMBUS CSD	120.25
0325 425	FRANKLIN TWP-COLUMBUS CSD	90.25
0455 430	MADISON TWP-COLUMBUS CSD	110.85
0465 433	MADISON TWP-CANAL WINCHESTER	107.14
0405 435	JACKSON TWP-COLUMBUS CSD	109.25
0445 440	JEFFERSON TWP-COLUMBUS CSD	99.21
0525 445	MIFFLIN TWP-COLUMBUS CSD	100.25
0565 450	NORWICH TWP-COLUMBUS CSD	106.25
0583 455	PERRY TWP-COLUMBUS CSD	95.75
0635 460	PLAIN TWP-COLUMBUS CSD	102.09
0665 465	PLEASANT TWP – COLUMBUS CSD	90.25
0697 470	PRAIRIE TWP-COLUMBUS CSD	106.85
0735 475	SHARON TWP-COLUMBUS CSD	90.25
0847 485	WASHINGTON TWP-COLUMBUS CSD	104.24
0005 490	CANAL WINCHESTER LSD	86.54
0015 495	HAMILTON TWP-COLS CSD	105.25
0030 510	HAMILTON LSD	81.35
0025 512	HAMILTON TWP-HAMILTON LSD	96.66
0035 515	LICKING HEIGHTS LSD-LICKING	74.99
0040 520	GAHANNA JEFFERSON CSD	85.02
0045 525	OLENTANGY LSD	86.37
0050 530	GROVEPORT MADISON LSD	78.38
0052 535	MADISON TWP-GROVEPORT MADISON LSD	99.29
0055 540	PICKERINGTON LSD	100.63
0060 545	PLAIN LSD	83.66
0070 550	REYNOLDSBURG CSD	83.19
0080 560	HILLIARD CSD	97.42
0090 570	SOUTHWESTERN CSD	86.25
0100 580	UPPER ARLINGTON CSD	118.52
0020 590	DUBLIN CSD	96.78
0120 600	WESTERVILLE CSD	89.69
0130 610	WORTHINGTON CSD	109.61

ADDRESS TO MAIL FRANKLIN COUNTY RETURN 920:

Joseph W. Testa
Franklin County Auditor
Personal Property Tax Division
373 South High Street, 21st Floor
Columbus OH 43215-6315

WHICH TAXING DISTRICT: Tangible personal property is required to be listed in the taxing district where it is physically located on listing date. For taxing district information, refer to your real estate tax bills, visit our Web Site at www.franklincountyauditor.com or contact the Personal Property Tax Division by telephone at (614) 462-3230, or by e-mail persprop@franklincountyohio.gov .